

UNITED STATES DISTRICT COURT
DISTRICT OF MAINE (Bangor)

UNITED STATES OF AMERICA,

Plaintiff,

v.

ERIC W. LEVANGIE,

Defendant.

Case No.

District Judge
Magistrate Judge

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Eric W. Levangie. For its complaint, the United States alleges as follows:

JURISDICTION AND PARTIES

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant, Eric W. Levangie, resides in Waldo County, Maine, within the jurisdiction of this Court.

CLAIM AGAINST ERIC W. LEVANGIE TO REDUCE INCOME TAX LIABILITIES TO JUDGMENT

3. A delegate of the Secretary of the Treasury made assessments against Eric W. Levangie for income taxes and penalties for the periods, on the dates, and in the amounts described in the table below. These liabilities have balances due as of March 11, 2020, including costs, statutory interest, and accruals, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 03/11/2020
12/31/2005	03/15/2010	Income tax per examination.	\$26,730.00	\$45,749.38
	03/15/2010	Penalty for failure to pay estimated tax. 26 U.S.C. § 6654.	\$637.00	
	03/15/2010	Penalty for failure to timely file return. 26 U.S.C. § 6651(a)(1).	\$6,014.25	
	03/15/2010	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$6,281.55	
	09/27/2010	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$400.95	
12/31/2006	03/15/2010	Income tax per examination.	\$45,945.00	\$15,901.99
	03/15/2010	Penalty for failure to pay estimated tax. 26 U.S.C. § 6654.	\$299.00	
	03/15/2010	Penalty for failure to timely file return. 26 U.S.C. § 6651(a)(1).	\$10,337.63	
	03/15/2010	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$8,040.37	
	09/27/2010	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$2,756.70	
	09/26/2011	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$689.17	
12/31/2008	05/23/2011	Income tax per examination.	\$134,523.00	\$155,257.03
	05/23/2011	Penalty for failure to pay estimated tax. 26 U.S.C. § 6654.	\$473.51	
	05/23/2011	Penalty for failure to timely file return. 26 U.S.C. § 6651(a)(1).	\$30,267.68	
	05/23/2011	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$17,487.99	

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 03/11/2020
	09/26/2011	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$4,708.30	
12/31/2009	12/16/2013	Income tax per examination.	\$38,586.00	\$82,292.24
	12/16/2013	Penalty for failure to pay estimated tax. 26 U.S.C. § 6654.	\$923.84	
	12/16/2013	Penalty for failure to timely file return. 26 U.S.C. § 6651(a)(1).	\$8,681.85	
	12/16/2013	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$8,681.85	
	09/22/2014	Penalty for failure to pay tax. 26 U.S.C. § 6651(a)(2)-(3).	\$964.65	
Total				\$299,200.64

4. Notice of the liabilities described in paragraph 3 was given to, and payment demanded from, Eric W. Levangie.

5. Despite proper notice and demand, Eric W. Levangie failed, neglected, or refused to fully pay the foregoing liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$299,200.64, plus statutory additions including interest accruing from and after March 12, 2020.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Eric W. Levangie for income tax liabilities pertaining to the periods ending December 31, 2005, December 31, 2006, December 31, 2008, and December 31, 2009, in the amount of \$299,200.64, plus statutory additions from and after March 12, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

B. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Atty. General
U.S. Dept. of Justice, Tax Division

Friday, March 13, 2020

Of Counsel:

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/s/ L. Steven Schifano

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